	<p><b>STATE OF MICHIGAN</b> <b>DEPARTMENT OF COMMUNITY HEALTH</b></p> <p><b><i>MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT 1915 (B)/(C) WAIVER PROGRAM CONTRACT</i></b></p>	<b>ATTACHMENT</b>
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## 1.0 General Report Overview

The Michigan Department of Community Health (MDCH) is required to record accruals at the end of the Fiscal Year (FY) as part of the State's year-end closing process. To meet that requirement, the MDCH needs to know the financial status of all MDCH obligations as of September 30. The Year End Accrual Schedule compiles financial information similar to what is reported in Section 5 of the Medicaid Contract Reconciliation and Cash Settlement (CRCS). The Prepaid Inpatient Health Plan (PIHP) should encourage timely financial reporting from their contractors and make every effort to accurately estimate the FY revenues and expenditures.

## 2.0 Report - Due Dates

The Year End Accrual Schedule is due

### Report Period

October 1 – September 30

### Due Date

October 15<sup>th</sup>

The report due date has been estimated based on the historical closing schedule set by the Michigan Department of Management and Budget. This date is subject to change. If the due date changes, notification will be sent to the PIHP Director and the Finance Officer.

## 3.0 Report Submission

### 3.1 Report Submitted via US Mail

This is no longer applicable. Electronic report submission required.

### 3.2 Report Submission – Electronic

The report should be submitted electronically to the department by the due date identified in 2.0 above at [MDCH-MHSA-Contracts-MGMT@michigan.gov](mailto:MDCH-MHSA-Contracts-MGMT@michigan.gov).


The report's file name must identify the reporting fiscal year, period covered (submission type), agency name, report title and date of submission. Example: For the FY 10 year end accrual reporting package submitted from network180 for the Medicaid Year End Accrual Schedule report, the file name should read **FY10 YEC network180 MEDYEC 10-08-2010**.

Refer to the Electronic Report Submission Guidelines for report submission specifications.

## 4.0 Report Specific Navigation or Terminology

The Year End Accrual Schedule includes cell shading to assist the end user with completion of the form.

Report headers are shaded in light green.

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Cells requiring data entry are shaded in yellow.

Cells that are formula driven and should not have data entered are not shaded.

Worksheet protection has been enabled.

Precision as displayed functionality has been enabled. As such, Excel will utilize the displayed value instead of the stored value when it recalculates formulas.

## 5.0 Instructions for Completion of the Report

Enter the name of the PIHP on the line labeled "PIHP".

Select the appropriate Fiscal Year (FY) from the drop down menu.

Enter the date of report submission on the line labeled "Submission Date".

### 5.1 Part A – Due MDCH Estimate

This section represents the amount(s) due to the MDCH from the PIHP.

#### Part A.1 – Medicaid Forced Lapse to MDCH

Enter the estimated amount of Medicaid forced lapse due to the MDCH. This amount represents what would be reported in Section 5.a of the Medicaid Contract Reconciliation and Cash Settlement.

#### Part A.2 – Lapse to MDCH – Medicaid Contract Settlement


Enter the estimated Medicaid lapse due to the MDCH. This amount should represent the Medicaid Contract authorization less the MDCH commitment. The MDCH commitment is the lesser of the authorization or total expenditures (total expenditures include earned Medicaid savings). This amount represents what would be reported in Section 5.b of the Medicaid Contract Reconciliation and Cash Settlement.

#### Part A.3 – Return of Prior Year Medicaid Savings

Enter the estimated amount due to the MDCH for the unspent balance of the Medicaid savings from prior year(s). This amount represents what would be reported in Section 5.d of the Medicaid Contract Reconciliation and Cash Settlement.

#### Part A.4 – HSW Enrollment / Non-Service Recoveries related to current contract year

Enter the estimated amount due the MDCH for any HSW enrollment or non-service recoveries for the HSW. This amount represents what would be reported in Section 1.f of the Medicaid Contract Settlement Worksheet.

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**Part A.5 – Miscellaneous – Please Explain**

Enter the estimated amount due the MDCH for any miscellaneous, non-standard activity. If any amount is due the MDCH, a description must be entered.

**Part A.6 – Miscellaneous – Please Explain**

Enter the estimated amount due the MDCH for any miscellaneous, non-standard activity. If any amount is due the MDCH, a description must be entered.

**Part A.7 – Miscellaneous – Please Explain**

Enter the estimated amount due the MDCH for any miscellaneous, non-standard activity. If any amount is due the MDCH, a description must be entered.

**Part A.8 – Total Due MDCH Estimate**

This cell is formula driven. The formula is the *sum of Medicaid Forced Lapse to MDCH (A.1), Lapse to MDCH – Medicaid Contract Settlement (A.2), Return of Prior Year Medicaid Savings (A.3), HSW Enrollment / Non-Service Recoveries related to current contract year (A.4), Misc. – Please Explain (A.5, A.6 & A.7).*

**5.2 Part B – Due PIHP Estimate**

This section represents the amount(s) due to the PIHP from the MDCH.

**Part B.1 – HSW Enrollment / Spend Down Capitation related to current year contract**

Enter the estimated amount due the PIHP for any approved HSW enrollment(s) in the HSW for which capitation hasn't been processed due to spend down or eligibility issues. This amount represents what would be reported in Section 1.f of the Medicaid Contract Settlement Worksheet.

**Part B.2 – Risk Corridor – MDCH Share**

Enter the estimated amount due the PIHP for the MDCH share of the Medicaid risk liability. This amount represents what would be reported in Section 2.e of the Medicaid Shared Risk Calculation & Risk Financing worksheet.

**Part B.3 – Miscellaneous – Please Explain**


Enter the estimated amount due the PIHP for any miscellaneous, non-standard activity. If any amount is due the PIHP, a description must be entered.

**Part B.4 – Miscellaneous – Please Explain**

Enter the estimated amount due the PIHP for any miscellaneous, non-standard activity. If any amount is due the PIHP, a description must be entered.

**Part B.5 – Miscellaneous – Please Explain**

Enter the estimated amount due the PIHP for any miscellaneous, non-standard activity. If any amount is due the PIHP, a description must be entered.

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#### **Part B.6 – Total Due PIHP Estimate**

This cell is formula driven. The formula is the *sum of HSW Enrollment / Spend Down Capitation related to current contract year (B.1), Risk Corridor – MDCH Share (B.2), Misc. – Please Explain (B.3, B.4, B.5).*

### **5.3 Certification**

This section of the report certifies the accuracy and completeness of this report. Please sign, date and print the name and telephone number as indicated on the form.